



**FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD**

APPELLANT: Gary Mages
DOCKET NO.: 22-53780.001-R-1
PARCEL NO.: 04-07-410-011-0000

The parties of record before the Property Tax Appeal Board are Gary Mages, the appellant, by attorney Amy C. Floyd, Attorney at Law in Chicago; and the Cook County Board of Review.

Based on the facts and exhibits presented in this matter, the Property Tax Appeal Board hereby finds **No Change** in the assessment of the property as established by the Cook County Board of Review is warranted. The correct assessed valuation of the property is:

LAND: \$14,134
IMPR.: \$46,865
TOTAL: \$60,999

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely appealed a decision of the Cook County Board of Review pursuant to section 16-160 of the Property Tax Code (35 ILCS 200/16-160) challenging the assessment for the 2022 tax year. The Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of the appeal.

Findings of Fact

The subject property consists of a 2,975 square feet, two-story residence of frame construction on a 9,423 square feet lot in Northbrook of Northfield Township, Cook County. The 51-year-old class 2-78 home includes 2.5 bathrooms, central air conditioning, a fireplace, and a partial basement.

The appellant contends assessment inequity as the basis of the appeal. In support, the appellant provided information on four class 2-78 properties in the subject's neighborhood as equity comparables. The appellant's selections were all of frame and masonry construction, 50 years of age or less, and had at least a two-car garage.

The board of review responded with its "Board of Review Notes on Appeal," stating that the subject's improvement was assessed at \$46,865 (\$15.75 per square foot) for a total assessment of

\$60,999.¹ The board of review selected four frame and masonry dwellings on the same block as the subject to show that the subject improvement was properly assessed. The board of review comparables were all two-story buildings around 53 years of age, each featuring air conditioning, at least 2.5 bathrooms, and at least a two-car garage.

Conclusion of Law

The taxpayer contends assessment inequity as the basis of the appeal. The Illinois Constitution requires real estate taxes “be levied uniformly by valuation ascertained as the General Assembly shall provide by law.” Ill. Const., art. IX, § 4 (1970); Walsh v. Property Tax Appeal Board, 181 Ill. 2d 228, 234 (1998). This uniformity provision of the Illinois Constitution does not require absolute equality in taxation; instead, a reasonable degree of uniformity in the taxing authority’s assessments suffices. Peacock v. Property Tax Appeal Board, 339 Ill. App. 3d 1060, 1070 (4th Dist. 2003).

When the ground for appeal is unequal treatment in the assessment, the inequity of the assessments must be proved by clear and convincing evidence. 86 Ill.Admin.Code §1910.63(e); Walsh, 181 Ill. 2d at 234 (1998). Proof of unequal treatment in the assessment process should consist of assessment documentation for the year in question of not less than three comparable properties showing the similarity, proximity, and lack of distinguishing characteristics of the assessment comparables to the subject property. 86 Ill.Admin.Code §1910.65(b). The Board finds the appellant did not meet this burden of proof.

The Board finds appellant comparables #3 and #4 and board of review comparables #3 and #4 most closely match the subject property and therefore constitute the best evidence of assessment equity in the record. Appellant comparable #3 differed from the subject immaterially, being eight years younger and 320 square feet larger in living space, while appellant comparable #4 lacked one half bathroom relative to the subject. Likewise, board of review comparable #4 had an unfinished basement but more improvement square footage than the subject property, and board of review comparable #3’s extra full bathroom offsets its slightly smaller garage relative to the subject. Given the evidence submitted, an equitable improvement assessment for the subject should be between \$11.78 and \$15.78 per square foot of living area. Because the subject’s improvement assessment of \$15.75 per square foot falls within this range, the Board finds the appellant did not provide sufficient clear and convincing evidence to justify an improvement assessment reduction.

¹ The Board notes that in its “Notes on Appeal,” the county board of review referenced the 2023 decision from which the appellant appeals. The Board accordingly uses the assessment values reflected in the 2023 decision, minor discrepancies in the “Notes on Appeal” notwithstanding.

This is a final administrative decision of the Property Tax Appeal Board which is subject to review in the Circuit Court or Appellate Court under the provisions of the Administrative Review Law (735 ILCS 5/3-101 et seq.) and section 16-195 of the Property Tax Code. Pursuant to Section 1910.50(d) of the rules of the Property Tax Appeal Board (86 Ill.Admin.Code §1910.50(d)) the proceeding before the Property Tax Appeal Board is terminated when the decision is rendered. The Property Tax Appeal Board does not require any motion or request for reconsideration.



Chairman



Member



Member



Member



Member

DISSENTING: _____

CERTIFICATION

As Clerk of the Illinois Property Tax Appeal Board and the keeper of the Records thereof, I do hereby certify that the foregoing is a true, full and complete Final Administrative Decision of the Illinois Property Tax Appeal Board issued this date in the above entitled appeal, now of record in this said office.

Date: _____

August 19, 2025



Clerk of the Property Tax Appeal Board

IMPORTANT NOTICE

Section 16-185 of the Property Tax Code provides in part:

"If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel after the deadline for filing complaints with the Board of Review or after adjournment of the session of the Board of Review at which assessments for the subsequent year or years of the same general assessment period, as provided in Sections 9-125 through 9-225, are being considered, the taxpayer may, within 30 days after the date of written notice of the Property Tax Appeal Board's decision, appeal the assessment for such subsequent year or years directly to the Property Tax Appeal Board."

In order to comply with the above provision, YOU MUST FILE A PETITION AND EVIDENCE WITH THE PROPERTY TAX APPEAL BOARD WITHIN 30 DAYS OF THE DATE OF THE ENCLOSED DECISION IN ORDER TO APPEAL THE ASSESSMENT OF THE PROPERTY FOR THE SUBSEQUENT YEAR OR YEARS. A separate petition and evidence must be filed for each of the remaining years of the general assessment period.

Based upon the issuance of a lowered assessment by the Property Tax Appeal Board, the refund of paid property taxes is the responsibility of your County Treasurer. Please contact that office with any questions you may have regarding the refund of paid property taxes.

PARTIES OF RECORD

AGENCY

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Gary Mages, by attorney:
Amy C. Floyd
Attorney at Law
57 E. Delaware
#3101
Chicago, IL 60611

COUNTY

Cook County Board of Review
County Building, Room 601
118 North Clark Street
Chicago, IL 60602